

ASSEMBLY BILL

No. 2175

Introduced by Assembly Member Daly

February 20, 2014

An act relating to taxation.

LEGISLATIVE COUNSEL’S DIGEST

AB 2175, as introduced, Daly. Personal income tax: credit: long-term care.

The Personal Income Tax Law and the Corporation Tax Law allow various credits against the taxes imposed by those laws.

This bill would state that it is the intent of the Legislature to enact legislation that would allow for a credit in the amount of \$500 for costs paid or incurred for long-term care of a family member against the tax imposed by the Personal Income Tax Law.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. It is the intent of the Legislature to enact
- 2 legislation that would allow for a credit in the amount of \$500 for
- 3 costs paid or incurred for long-term care of a family member
- 4 against the tax imposed by the Personal Income Tax Law.

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